

**THE DEBTORS' ONE HUNDRED THIRTY-FIFTH OMNIBUS
OBJECTION TO CLAIMS SEEKS TO RECLASSIFY AS EQUITY
CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS
NOTICE SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF
THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS
OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO
DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR
CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIKA DEL NIDO, AT 212-310-8323.**

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Facsimile: (212) 310-8007
Robert J. Lemons

Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : Chapter 11 Case No.
: :
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
: :
Debtors. : (Jointly Administered)
-----X

**NOTICE OF HEARING ON DEBTORS'
ONE HUNDRED THIRTY-FIFTH OMNIBUS OBJECTION TO
CLAIMS (TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

PLEASE TAKE NOTICE that on May 13, 2011, Lehman Brothers Holdings
Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases, as debtors in
possession (collectively, the "Debtors"), filed their one hundred thirty-fifth omnibus objection to

claims (the “One Hundred Thirty-Fifth Omnibus Objection to Claims”), and that a hearing (the “Hearing”) to consider the One Hundred Thirty-Fifth Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **June 30, 2011 at 10:00 AM (prevailing Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the One Hundred Thirty-Fifth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq. and Andrea B. Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O’Donnell, Esq. and Evan Fleck, Esq.);

so as to be so filed and received by no later than **June 15, 2011 at 4:00 PM (prevailing Eastern Time)** (the “Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the One Hundred Thirty-Fifth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the One Hundred Thirty-Fifth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: May 13, 2011
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11 Case No.
:
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
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Debtors. : (Jointly Administered)
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**DEBTORS' ONE HUNDRED
THIRTY-FIFTH OMNIBUS OBJECTION TO CLAIMS
(TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

**THIS OBJECTION SEEKS TO RECLASSIFY
AS EQUITY CERTAIN FILED PROOFS OF CLAIM.
PARTIES RECEIVING THIS ONE HUNDRED THIRTY-FIFTH
OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW
THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S)
AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION
AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE
WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIKA DEL NIDO, AT 212-310-8323.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, as debtors and debtors in possession (together, the “Debtors”), respectfully represent:

Relief Requested

1. The commencement of the Debtors’ chapter 11 cases has impacted parties in interest around the globe, including the Debtors’ prepetition counterparties, customers, and investors. Prepetition employees of the Debtors and their affiliates have, most certainly, also been affected. The Debtors attempted to minimize the impact on employees by, among other things, preserving more than 10,000 jobs through various asset sales and by transferring funds to establish a health care trust to backstop certain medical benefits. Unfortunately, as a result of the dramatic collapse of the Lehman empire, employees, like investors, could not be made whole for all of their damages and the nature of some of their compensation – in the form of restricted stock units or contingent stock awards – requires that their recovery be subordinated to claims against the Debtors. The law permits no other outcome.

2. The proofs of claim listed on Exhibit A annexed hereto (collectively, the “Compensation Claims”) were filed by current and/or former employees of the Debtors and/or their affiliates on the basis of either restricted stock units, contingent stock awards, stock options, or other equity-related compensation (together, the “Equity Awards”). The Equity Awards were compensation awards which, among other things, provided the employee with the right to shares of LBHI common stock on a future date upon the satisfaction of certain conditions. Certain of the Equity Awards were distributed or vested, while others were not distributed or unvested.

3. The ownership of the Equity Awards constitutes an equity interest in a Debtor, but does not constitute a claim against a Debtor’s estate as such term is defined in

section 101 of title 11 of the United States Code (the “Bankruptcy Code”). Accordingly, the Debtors file this omnibus objection, in accordance with Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim (the “Procedures Order”) [Docket No. 6664] to reclassify the Compensation Claims as equity interests.

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

5. Commencing on September 15, 2008, and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of title 11 of the Bankruptcy Code. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On September 17, 2008, the United States Trustee for Region 2 (the “U.S. Trustee”) appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as examiner in the above-captioned chapter 11 cases (the “Examiner”) and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee’s appointment of the Examiner. The Examiner filed its report with the Court on March 11, 2010 pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

8. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to up to 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

The Equity Awards Are Not Claims

9. The Debtors continue their review of the claims filed on the claims register in these cases and maintained by the Court-appointed claims agent. As indicated on Exhibit A, certain of the Compensation Claims were improperly filed as secured or general unsecured claims and others were improperly filed as claims having priority pursuant to section 507(a) of the Bankruptcy Code. Each of the Compensation Claims must be reclassified as equity interests.

10. Both the Bankruptcy Rules and the Procedures Order provide grounds to object to the Compensation Claims. Bankruptcy Rule 3007(d)(7) provides that a debtor may file an objection, and join one or more objections in an omnibus objection, if all of the claims “are based solely on the grounds that the claims should be disallowed, in whole or in part, because ... they are interests, rather than claims.” FED. R. BANKR. P. 3007(d). The Procedures Order additionally permits the Debtors to object, on an omnibus basis, to claims that “were incorrectly classified.” Procedures Order at 2.

11. Once objected to, a filed proof of claim is no longer “deemed allowed.” 11 U.S.C. § 502(a) (“A claim or interest, proof of which is filed ... is deemed allowed, unless a party in interest ... objects.”). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*,

Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

The Compensation Claims Should Be Reclassified as Interests

A. Compensation Claims Are for Equity Securities.

12. Section 501(a) of the Bankruptcy Code provides that a creditor may file a proof of claim and that an equity security holder may file a proof of interest. 11 U.S.C. §501(a). The Bankruptcy Code defines a “claim” as a right to payment. *Id.* at §101(5). The Bankruptcy Code definition of an “equity security,” alternatively, includes a share in a corporation or similar “security,” including “stock,” “treasury stock,” “other claim or interest commonly known as ‘security’,” “certificate of interest or participation in,” and “warrant or right to subscribe to or purchase or sell, a security.” *Id.* §101(16) and 101(49)(A).

13. Courts have interpreted the definition of equity security to include a range of stock-based transactions, including transactions based on a right to acquire stock, such as stock options and stock assignments. *E.g., In re Enron Corp* 341 B.R. 141, 162 (Bankr. S.D.N.Y. 2006) (holding that a phantom stock purchase program where delivery of shares was deferred for tax purposes qualified as a “security” under the Bankruptcy Code); *see also Matter of Baldwin-United Corp.*, 52 B.R. 549, 552 (Bankr. S.D. Ohio 1985) (holding that claims to exercise stock option portion of plan were equity security interest for purposes of determining priority).

14. The Equity Awards provided grantees with a right to acquire common stock in LBHI upon satisfaction of certain conditions precedent, similar to stock options or the right to exercise stock options. As a result, the Equity Awards fall within the definition of “equity securities” under the Bankruptcy Code. Because each of the Compensation Claims is

based on the ownership of the Equity Awards, the Debtors hereby object to reclassify the Compensation Claims as equity interests.

**B. Subordination Provisions Present in Certain of the Agreements
Are Enforceable Pursuant to Bankruptcy Code Section 510(a).**

15. Notwithstanding that the Compensation Claims must be reclassified as equity securities, Agreements governing certain of the Equity Awards (the “Agreements”) provided that, in the event of a bankruptcy of LBHI, all claims arising from, in connection with, or in any way relating to, any failure of LBHI to deliver shares of common stock shall have the same priority as, and no greater priority than, common stock interests in LBHI. These Agreements advised grantees that:

All of [their] claims arising from, in connection with, or in any way relating to, any failure of [LBHI] to deliver to [them], or to a subsidiary for delivery by such subsidiary to [them], shares of Common Stock on the date when such shares are due to be delivered under this Agreement in satisfaction of each Unit granted to you shall be deemed, in the event of a bankruptcy of [LBHI], to be claims for damages arising from the purchase or sale of Common Stock of [LBHI], within the meaning of section 510(b) of the Bankruptcy Code and shall have in such bankruptcy the same priority as, and no greater priority than, common stock interests in [LBHI].

See, e.g., 2003 and 2004 Equity Award Program Agreement, ¶ 10.

16. Section 510(a) of the Bankruptcy Code provides that “[a] subordination agreement is enforceable ... to the same extent that such agreement is enforceable under applicable nonbankruptcy law.” 11 U.S.C. § 510(a). Courts have routinely held that the “enforcement of lawful subordination agreements by Bankruptcy Courts does not offend the policy of equal distribution of the bankrupt’s estate.” *In re Leasing Consultants, Inc.* 2 B.R. 165, 168 (Bankr. N.Y. 1980), citing *In re Credit Industrial Corp.*, 366 F.2d 402, 407 (2d Cir. 1966). Under general contract law principles, when a subordination agreement is unambiguous, the

parties' rights are governed exclusively by that agreement. *In re Leasing Consultants, Inc.*, 2 B.R. at 169.

17. Compensation Claims arising out of agreements with subordination provisions similar to the one referred to above should have the same priority as common equity interests in LBHI, and the Court should reclassify such claims as interests.¹ Holders of such Compensation Claims do not have claims against the Debtors.

C. Bankruptcy Code Section 510(b) Mandates that the Compensation Claims Have the Same Priority as Common Equity of LBHI.

18. Another reason the Compensation Claims must be treated as equity is that section 510(b) of the Bankruptcy Code provides that for purposes of distribution, a claim for damages arising from the purchase or sale of a security shall have the same priority as the security. 11 U.S.C. § 510(b).

19. As noted above, the Equity Awards fall within the Bankruptcy Code definition of "security." In addition, the grant of the Equity Awards constitutes a "purchase or sale" of a security. "Courts interpreting section 510(b) have read the term 'purchase' broadly and have included within its scope grants of stock and stock options as compensation." *In re Wireless Corporation, Inc.* 384 B.R. 713, 718 (Bankr. D. Del. 2008). In *Wireless Corporation*, for example, the Delaware Bankruptcy Court held that the debtor's grant of an equity compensation package, consisting of shares of stock and warrants, constituted a "purchase or sale" of a security. *See also In re Med Diversified Inc.*, 461 F.3d 251, 256 (2d Cir. 2006) (holding that claim based on debtor's failure to issue its common stock to employee in exchange

¹ The Bankruptcy Code, Bankruptcy Rules and case law make clear that the Debtors do not need to commence an adversary proceeding either to enforce a subordination agreement pursuant to Bankruptcy Code section 510(a) or to seek to subordinate a Compensation Claim pursuant to Bankruptcy Code section 510(b). FED. R. BANKR. P 7001(8); *In re Lernout & Hauspie Speech Prods., N.V.*, 264 B.R. 336, 339 (Bankr. D. Del. 2001) ("Because Rule 7001(8) appears to limit subordination complaints to allowed claims, the appropriate procedural vehicle for resolution of the issue is a contested matter under Fed. R. Bankr. P. 9104.").

for his stock in another company, allegedly in violation of the parties' termination agreement, was a claim arising from the purchase or sale of the debtor's stock.); *In re Touch Am. Holding, Inc.*, 381 B.R. 95, 104 (Bankr. D. Del. 2008) (holding that claims based on stock received as matching contribution under an ERISA plan likewise constituted a "purchase or sale" of securities).

20. In *Enron*, employees filed claims asserting a right to payment for damages in connection with unexercised stock options they had received during the course of their employment. The Court held that it was clear that a stock option was a "security" as that term was defined in section 510(b) of the Bankruptcy Code. *Enron*, 341 B.R. at 150. The Court further found that, "[w]hile it is true that the Claimants did not purchase the stock options on the open market, they nonetheless exchanged value for the options: here, their labor. Such exchange falls under a broad reading of the term 'purchase.'" *Id.* at 151 (citing *Frankum v. Int'l Wireless Communications Holdings, Inc. (In re Int'l Wireless Communications Holdings, Inc.)*, 279 B.R. 463 (D. Del. 2002) ("That Appellants received the Debtors' stock as part of a compensation package does not preclude the transfer from being characterized as a purchase/sale of the Debtors' stock.")). This was true even where the employees "never elected to receive stock options, but rather were required to take a minimum percentage of their annual bonus in stock option form." *Id.* The Court found flaws in the employees' argument that they not "purchase" the stock options, because there was no voluntary exchange of goods, services or currency:

Although implicit, there is nonetheless a bargain and exchange of value. Here, the exchange is made not at the time of payment but prior to employment. If these Claimants were required to receive a portion of their compensation as options, that was a condition of employment the Claimants willingly accepted in return for their labor. These Claimants, thus, "purchased" the stock options with their labor.

Id.

21. The Court in *Enron* further concluded that “claims alleging the fraudulently induced election of stock options as part of a compensation package are claims ‘arising from’ the purchase of a security and should thus be subordinated pursuant to section 510(b).” *Id.* “[P]hysical possession of the security is not required for a claim based upon that security to be subordinated.” *Id.* at 163 (citing *American Broad. Sys. v. Nugent (In re Betacom of Phoenix, Inc.)*, 240 F.3d 823 at 829-30 (9th Cir. 2001) (finding that “[n]othing in § 510(b)'s text requires a subordinated claimant to be a shareholder.”)).

22. Like it did in *Enron*, the Court should find that the Equity Awards in this case are equity interests and the Compensation Claims arise from the purchase and sale of securities. As the Court found in *Enron*, neither the fact that Equity Awards were a form of compensation for services performed, nor the fact that claimants asserting Compensation Claims could not opt to receive compensation in cash in lieu of Equity Awards converts the Compensation Claims into claims for debt. Any portion of a Compensation Claim alleging the claimant was induced to accept or retain its Equity Awards should similarly be subordinated pursuant to section 510(b) of the Bankruptcy Code.

Reservation of Rights

23. The Debtors reserve all their rights to object on any other basis to any Compensation Claim or any portion of any Compensation Claim for which the Court does not grant the relief requested herein.

Notice

24. No trustee has been appointed in these chapter 11 cases. Notice of this One Hundred Thirty-Fifth Omnibus Objection to Claims has been provided to: (i) each claimant listed on Exhibit A; (ii) the U.S. Trustee for Region 2; (iii) the attorneys for the Creditors’

Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; and (vi) the United States Attorney for the Southern District of New York, in accordance with the Amended Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 1015(c) and 9007 Implementing Certain Notice and Case Management Procedures, dated February 13, 2009 [Docket No. 2837] and the Procedures Order. The Debtors submit that such notice is sufficient and no other or further notice need be provided.

25. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: May 13, 2011
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
1	ABATE, JOSEPH 33 RIVERSIDE DR APT 14D NEW YORK, NY 10023-8022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13361	\$400,180.00
2	ABBATE, NICHOLAS 216 BAY 41 STREET BROOKLYN, NY 11214		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27295	\$145.00
3	AFFRONTI, FRANK 446 MANOR AVE CRANFORD, NJ 07016	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29958	\$1,274.00
4	AHN, STEPHEN 201 E 26TH STREET, APT 2 NEW YORK, NY 10010		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27219	\$980.00
5	ALBERT, EVAN 29 WREN DRIVE ROSLYN, NY 11576		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18093	\$731.00
6	ALFRED, NIGEL 560 EAST 53RD STREET BROOKLYN, NY 11203	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26061	\$1,145.00
7	ALL, NAVIRA 15 LOOKOUT CIR LARCHMONT, NY 10539-2211		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28601	\$1,442.04
8	ALICEA, MILAGROS 57 WALLKILL AVENUE MIDDLETOWN, NY 10940		Lehman No Case Asserted/All Cases Asserted	09/11/2009	11539	\$1,214.00
9	AMATO, MICHAEL C. 718 CHIMES RD PARAMUS, NJ 07652	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30434	\$567.00
10	ARMETTA, KAREN 245 EAAST 24TH ST, APT. 6C NEW YORK, NY 10010		Lehman No Case Asserted/All Cases Asserted	09/22/2009	26584	\$802.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
11	AUSTIN, STEIDBERGER F. 44 OVERLEA LANE ABERDEEN, NJ 07747		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32216	\$2,148.00
12	AZAMA, SARAH 23 CHERWELL HOUSE PENFOLD STREET LONDON, NW8 8PT UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13449	\$589.00
13	BAER, NORBERT 194 ASCAN AVENUE FOREST HILLS, NY 11375		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28087	\$2,174.00
14	BAGLEY, TANYA FLAT 2 4 SANDWELL CRESCENT WEST HAMPSTEAD, NW6 1PB UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25302	\$1,823.00
15	BAPTISTE, RONNIE 122 LINDEN BLVD. BROOKLYN, NY 11226		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28081	\$1,461.00
16	BARNES MICHAEL 69 SUNSET RD MONTROSE, NY 10548	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28587	\$1,384.00
17	BARNES, STEPHEN 12 OAKLEY ROAD WARLINGHAM SURREY, CR6 9BF UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25781	\$161.46
18	BARRETT, STEVEN 8100 RIVER RD APT 808 NORTH BERGEN, NJ 07047	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29935	\$1,139.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
19	BARTENOPE, STEPHANIE 90A 3RD PLACE BROOKLYN, NY 11231		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27748	\$437.00
20	BATRA, RAJESH 24 CHATHAM ST NORTH PLAINFIELD, NJ 07060	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13358	\$750.00
21	BATT, JESSICA 320 WEST 56TH STREET APT 5J NEW YORK, NY 10019		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27624	\$1,254.00
22	BEGLAN, MICHAEL 94 E 235 STREET BRONX, NY 10470		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12356	\$642.00
23	BENZEL, TIM 439 E 84TH APT 5A NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27486	\$1,046.00
24	BERNAL-SILVA, MICHELLE 143 WEST HILL RD. BOONTON, NJ 07005	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15546	\$449.00
25	BIEMER, TIMOTHY J. 308 LINDEN PLACE YORKTOWN HEIGHTS, NY 10598		Lehman No Case Asserted/All Cases Asserted	09/18/2009	19093	\$46,915.00
26	BLIBERG, JACOB 270 1ST AVE APT 4F NEW YORK, NY 10009		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30073	\$1,527.00
27	BLUMENTHAL, ANDREW 330 E 83RD STREET, APT LJ NEW YORK, NY 10028		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25191	\$1,500.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
28	BOLLAND, THOMAS P. 54A RIDGWAY WIMBLEDON LONDON, SW194QR UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25905	\$2,786,704.13
29	BORUKHOV, IGOR 2121 60TH STREET BROOKLYN, NY 11204		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27949	\$1,211.00
30	BOTWINA, JOANNE 26 WHITSON ST FOREST HILLS, NY 11375		Lehman No Case Asserted/All Cases Asserted	09/16/2009	13328	\$982.51
31	BOTWINIK, CRAIG 280 GRAND AVE, APT 1A PALISADES PARK, NJ 07650		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30803	\$1,796.81
32	BOURNE, STEPHEN MICHAEL UNIT 24 15 ENFIELD STREET LONDON, N1 5EN UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/28/2009	9670	\$66,284.00
33	BOYNE, KAREN E. 22200 CLOVE DRIVE FRANKFORT, IL 60423	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31730	\$1,029.00
34	BRAHMBHATT, PARTH 8345 BROADWAY APT 405 ELMHURST, NY 11373		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27492	\$1,365.00
35	BRETTER, LEO 1130 PARK AVENUE NEW YORK, NY 10128		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28443	\$4,503,339.58
36	BREWSTER, MICHAEL J. 269 WEST LAKE BLVD. MAHOPAC, NY 10541	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28418	\$1,787,139.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
37	BREWSTER, MICHAEL J. 269 WEST LAKE BLVD. MAHOPAC, NY 10541	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28419	\$544,275.00
38	BROWN, JORDAN ADAM 128 GREAT HILLS RD SHORT HILLS, NJ 07078-1275		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25128	\$1,265.00
39	BROWN, KENNETH A ALLINGTON LODGE 1 SHERIDAN ROAD LONDON, SW19 3HW UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	12831	\$4,911,242.51
40	BROWN, SARAH H. 218 GOLDEN POND LANE FAIRFIELD, CT 06824		Lehman No Case Asserted/All Cases Asserted	08/31/2009	9900	\$1,446.02
41	BROWNSTEIN, KIMBERLY 201 EAST 69TH STREET APT 11X NEW YORK, NY 10021		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27390	\$1,439.00
42	BUCCELLATI, LILLIANA 6026 PARK AVENUE WEST NEW YORK, NJ 07093		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12067	\$688.56
43	BUCHERT, FRED 346 LORIMER STREET 2ND FLOOR BROOKLYN, NY 11206	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27218	\$1,913.63
44	BUFFONE, VINCENT 10 WALTHAM COURT JACKSON, NJ 08527	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20772	\$427.00
45	BUFFORE, ANTHONY 244 MADISON AVE APT 8D NEW YORK, NY 10016		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27729	\$1,461.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
46	BYAM, ESHANNO 9520 GLENWOOD ROAD BROOKLYN, NY 11236		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31656	\$457.24
47	CANARAS, PERRY 1020 WARBURTON AVE APT 6D YONKERS, NY 10701		Lehman No Case Asserted/All Cases Asserted	09/21/2009	23726	\$1,984.00
48	CAVANAUGH, THERESE 311 BARTLETT AVE APT 1 STATEN ISLAND, NY 10312		Lehman No Case Asserted/All Cases Asserted	08/28/2009	9665	\$1,601.00
49	CHAMBERLAIN, MARYANN 41-21 DENMAN ST., APT. 4 ELMHURST, NY 11373		Lehman No Case Asserted/All Cases Asserted	09/09/2009	10917	\$1,859.00
50	CHAN, SUE 2626 MOUNT AVE OCEANSIDE, NY 11572		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28907	\$1,184.00
51	CHAUHAN, VINAY 84-24 KEW GARDENS RD APARTMENT # 5 KEW GARDENS, NY 11415		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28296	\$2,003.00
52	CHEN, LEI 2560 17TH ST UNIT 209 DENVER, CO 80211-6409	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18822	\$978.00
53	CHENG, HELEN 2220 63RD STREET BROOKLYN, NY 11204	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25151	\$661.00
54	CHENG, LEI 1332 3RD AVENUE, APT. 2D NEW YORK, NY 10075		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25492	\$1,162.30
55	CHEW, MICHAEL Y. 124 SLOCUM CRESCENT FOREST HILLS, NY 11375	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20276	\$6,293,375.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
56	CHO, JOHN 538 HILLSIDE AVE PALISADES PARK, NJ 07650	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27625	\$1,649.00
57	CHU, HELEN 22 APPLE TREE LN WARREN, NJ 07059		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27362	\$1,340.00
58	CIMO, ANGELA M. 226-29 KINGSBURY AVENUE, APT A OAKLAND GARDENS, NY 11364		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15594	\$1,000.00
59	CIPRIANO, MICHAEL A. 122 WOOLSEY AVE. GLEN COVE, NY 11542		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28473	\$1,360.00
60	COHEN, JOSEPH CHARLES 18 HARLEY HOUSE MARTLEBONE RD LONDON, NW1 S14E UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/10/2009	11349	\$1,788,650.00
61	COLEMAN, BRIAN M. 711 WILLOW STREET CRANFORD, NJ 07016		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30353	\$1,675.30
62	COLUCCI, JOSEPH 6 ARROWWOOD CT HOWELL, NJ 07731		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29956	\$1,253.00
63	CONWAY, JULIETTE 9130 AVENUE M BROOKLYN, NY 11236		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27511	\$1,831.00
64	COURTNEY, PEREZ 77 MONROE STREET GARDEN CITY, NY 11530	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18331	\$109.41
65	CUKALI, SIDRIT 32-29 42ND ST ASTORIA, NY 11103		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29717	\$104.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
66	CUMMINS, PAUL A 81 CALTON AVENUE DULWICH LONDON, SE21 7DF UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15509	\$924,326.55
67	CURRIE, KATHLEEN 11 GLEN HOLLOW DR, APT D44 HOLTSVILLE, NY 11742		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27474	\$500.00
68	DAVE, PARUL 108B FORDWYCH ROAD LONDON, NW2 3NL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25259	\$2,097.00
69	DAY, GEMMA 61A KENTISH TOWN ROAD LONDON, NW1 8RX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/23/2009	5952	\$1,961.00
70	DE GROOT, PETER J. 567 BOTHNER STREET OCEANSIDE, NY 11572	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20197	\$412,232.00
71	DEANGELO, ROBERT 6 PETER COOPER ROAD, APT. 6F NEW YORK, NY 10010		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32073	\$733.00
72	DELLARUSSO, RICHARD J 8 SUNSET ROAD DARIEN, CT 06820	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28415	\$567,290.00
73	DELMONTE, GREGORY A. 5 SADDLE BROOK DR HO HO KUS, NJ 07423-1315	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15426	\$1,218,934.00
74	DELVAI, KAREN POSTSTRASSE 22 FRANKFURT, 60329 GERMANY	08-13905 (JMP)	CES Aviation LLC	07/07/2009	5160	\$29,847.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
75	DESMOND, JAMIE 20 DAVID STREET SOUTH RIVER, NJ 08882	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28468	\$874.00
76	DJANEV, PETER 59-07 74TH STREET MIDDLE VILLAGE, NY 11379		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27537	\$127.00
77	DOROGOFF, JOHN A. 3 BAYVIEW CIRCLE MANHASSET, NY 11030	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20245	\$899,249.00
78	DWYER, JAMES 443 95TH STREET - APT # B3 BROOKLYN, NY 11209		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17052	\$1,641.46
79	EDMOND, MARC 258 COOLIDGE AVE HASBROUCK HEIGHTS, NJ 07604		Lehman No Case Asserted/All Cases Asserted	09/21/2009	23588	\$874.00
80	ELIA, PETER J. 235 NOTTINGHAM ROAD MORGANVILLE, NJ 07751		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25511	\$717.00
81	EMILIO, DEANNA 57 EVANS STREET STATEN ISLAND, NY 10314		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28015	\$1,497.00
82	ERLANGER, PHILIP R. 22545 CARBON MESA ROAD MALIBU, CA 90265	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12238	\$8,914,813.00
83	EVANS, AYANNA E. 526 HANSON COURT FAR ROCKAWAY, NY 11691	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/23/2009	3441	\$1,873.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
84	FIELDS, SALLY I MELBOURNE MANSIONS QUEENS CLUB GARDENS MUSARO ROAD LONDON, UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18726	\$1,202.85
85	FINK, JEFFREY 226 EAST 85TH STREET-APT. 3C NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27482	\$1,208.00
86	FINNEGAN, BRIAN 401 E. 62ND ST. APT. 2B NEW YORK, NY 10065		Lehman No Case Asserted/All Cases Asserted	09/16/2009	13912	\$1,297.00
87	FLORES, SUSANA 323 96TH STREET 1ST FL BROOKLYN, NY 11209		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12375	\$1,028.00
88	FOX, JANE 32 GOLDINGS ROAD LOUGHTON ESSEX, IG10 2QN UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25678	\$2,000.00
89	FOX, KRISTINA C. 341 W 11TH STREET APT 5C NEW YORK, NY 10014	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30683	\$125,000.00
90	FREEMAN, ROGER A. 16 BAKER AVENUE WESTPORT, CT 06880	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23879	\$400,960.00
91	FRIEDMAN, KEITH 109 ALBEMARLE ST BALTIMORE, MD 21202-4401		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17353	\$638.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
92	FUGAZY, BRIAN 17 MANSION DRIVE GLEN COVE, NY 11542		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27660	\$108.00
93	FURLONG, EMMA LOUISE 24 MARQUESS HEIGHTS QUEEN MARY'S AVENUE LONDON, E18 2FS UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25301	\$166.84
94	GABER, KONSTANTIN 458 NEPTUNE AVENUE, APT 8F BROOKLYN, NY 11224	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/19/2009	19565	\$2,112.00
95	GABRIELSON, SETH 360 E 65TH APT 12C NEW YORK, NY 10021		Lehman No Case Asserted/All Cases Asserted	09/17/2009	14831	\$1,249.00
96	GARGASZ, KRYSTIAN 47 GRAND AVE STATEN ISLAND, NY 10301	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/28/2009	9676	\$702.76
97	GAY, PAUL 86 CLAYGATE LANE HINCHLEY WOOD ESHER, SURREY, KT100BJ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31131	\$64,000.00
98	GELLIS, LAUREN 235 HUDSON STREET APT. 1202 HOBOKEN, NJ 07030		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18194	\$1,059.00
99	GETTS, CHRISTY 949 CARLSBAD DRIVE PLANO, TX 75023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/19/2009	19622	\$1,313.00
100	GHAZOULY, DINA 40 CONGER ST APT 503 B BLOOMFIELD, NJ 07003		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28600	\$2,291.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
101	GIBNEY, MEGHAN 340 EAST 34H STREET #11N NEW YORK, NY 10016		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32070	\$787.00
102	GILBERT, MARK 2340 NW 45TH ST. BOCA RATON, FL 33431		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32526	\$407,015.00
103	GILLINGHAM, KENNETH A MEADOW VIEW OAK HILL ROAD ESSEX STAPLEFORD ABBOTTS, RM4 1JH UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18985	\$88.48
104	GONZALEZ, DANIEL 73 BOGOTA ST STATEN ISLAND, NY 10314		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29965	\$1,249.00
105	GONZALEZ, NELLA 69TH AVONDALE LANE MATAWAN, NJ 07747	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26581	\$2,042.00
106	GORMAN, DOUGLAS 164 NORMAN AVE #3A BROOKLYN, NY 11222		Lehman No Case Asserted/All Cases Asserted	09/15/2009	12658	\$1,973.00
107	GORMAN, SEAN K 371 AMSTERDAM AVE. APT 5 NEW YORK, NY 10024		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28452	\$2,267.00
108	GOULD, TIMOTHY B. 393 MIDDLESEX RD DARIEN, CT 06820	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13421	\$2,927,670.40
109	GREENSPAN, NEIL 200 RIVERSIDE BLVD APT. 4M NEW YORK, NY 10069		Lehman No Case Asserted/All Cases Asserted	09/21/2009	22131	\$44,927.33*

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
110	GRIFFIN, WILLIAM D. 6538 NORWAY ROAD DALLAS, TX 75230-5242	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/11/2009	11491	\$848,856.81
111	HAGAN, CAITLIN 1452 W. SCHOOL ST. #2 CHICAGO, IL 60657	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25616	\$764.00
112	HAHN, BRIAN E. 12 E. SCOTT APARTMENT 5 CHICAGO, IL 60610	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16011	\$1,972,347.00
113	HAIDER, SYLVIA 2233 ESPLANADE AVE BRONX, NY 10469		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28563	\$1,749.00
114	HALLS, DEBORAH G. 32 KIMBERLEY ROAD WALTHAMSTOW LONDON, E17 5EE UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	08/20/2009	8816	\$2,236.00
115	HALLS, DEBORAH G. 32 KIMBERLEY ROAD WALTHAMSTOW, E17 5EE UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/20/2009	8819	\$1,789.00
116	HANNA, JAMIE KRUK 835 WOODMAR DRIVE CRYSTAL LAKE, IL 60014		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25534	\$2,158.00
117	HAU HE 10-12 PO SHAN ROAD FLAT B3/2F HONG KONG, CHINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24692	\$9,100,000.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
118	HAYDOUTOVA, LUDMILLA 1 BIRCH LANE FLORHAM PARK, NJ 07932	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18962	\$2,163.00
119	HENRY, JAMES 4248 BOCA BAY DRIVE DALLAS, TX 75244		Lehman No Case Asserted/All Cases Asserted	09/22/2009	34220	\$2,001.00
120	HOLLEY, STACIE DAWN 2770 MONTOYA DRIVE CORONA, CA 92882	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/14/2009	8338	\$552.86
121	HORN, JAMIE R. 30 CAYUGA AVENUE EAST NORTHPORT, NY 11731		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17358	\$1,012.00
122	IMAJI, AJUMA 54-39 100TH STREET APT 203 CORONA, NY 11368	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18823	\$2,171.00
123	JOHNSON, RICHARD 23 SARSELD ROAD LONDON, SW12 8HR UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32294	\$337,807.89
124	JOSEPH, PAUL 400 W 37TH ST APT 4W NEW YORK, NY 10018		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27344	\$1,456.00
125	JURUSZ, JOSEPH W 29 SAW MILL DRIVE SOMERSET, NJ 08873	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29206	\$391,798.00
126	KANDHARI, RUCHIKA 12 8TH AVE FARMINGDALE, NY 11735-5736		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27496	\$900.00
127	KATHPALIA, NEHA 51 BRISTOL DRIVE MANHASSET, NY 11030	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28366	\$873.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
128	KIM, CHRISTOPHER 19 RIO VISTA DRIVE ALPINE, NJ 07620		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27334	\$1,201.00
129	KIM, HYEUN 800 12TH ST APT 810 PALISADES PK, NJ 07650-2374		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18334	\$104.80
130	KIRA, KERRY-ANN 70 SOUTH MUNN AVE, APT 1007 EAST ORANGE, NJ 07108		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27296	\$457.28
131	KLINE, SARAH 450 W. 17TH ST. # 2202 NEW YORK, NY 10011	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28249	\$1,760.38
132	KOH, JAY L. 1986 N. BROADMOORE LANE VERNON HILLS, IL 60061	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/11/2009	3292	\$880,710.75
133	KOLLAR, CHRISTIAN 1586 PARKVIEW AVENUE SEAFORD, NY 11783	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28517	\$1,699.25
134	KOLLYDAS, PETER 28 COLERIDGE DR MARLBORO, NJ 07746	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/28/2009	6497	\$43,884.00
135	KOLLYDAS, PETER 28 COLERIDGE DR MARLBORO, NJ 07746	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/28/2009	6498	\$46,250.00
136	KOLLYDAS, PETER 28 COLERIDGE DR MARLBORO, NJ 07746	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/28/2009	6500	\$18,000.00
137	KOOS, JESSICA 2306 21ST ST #4D ASTORIA, NY 11105		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27549	\$1,137.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
138	KORBMACHER, EMILY 1643 N LARRABEE ST UNIT A CHICAGO, IL 60614-6171		Lehman No Case Asserted/All Cases Asserted	09/22/2009	33237	\$605.00
139	KOZIAK, SASHA 520 WEST 43 STREET, #33K NEW YORK, NY 10036	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18824	\$529.00
140	KUN, WILLIAM 1958 BARRY AVENUE LOS ANGELES, CA 90025	08-13555 (JMP)	Lehman Brothers Holdings Inc.	04/22/2011	67471	\$69,633.00
141	KUPERMAN, MICHAEL 569 CARROLL ST. APT. 4 BROOKLYN, NY 11215		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29991	\$2,070.00
142	LAFONTANT, ARMEL G. 601 E 19TH ST., APT 5K BROOKLYN, NY 11226		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17082	\$1,491.00
143	LAROIA, ADITYA 68 SYDNEY STREET FLAT 3 LONDON, UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	19823	\$460,000.00
144	LAVAL, FELICIA 2053 MCGRAW AVE #5E BRONX, NY 10462	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17620	\$2,202.00
145	LAW, JAMES 136 LEXINGTON AVENUE NEW YORK, NY 10016		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12099	\$1,247.00
146	LEGENDRE, ELIZABETH 247 MURRAY CT JUPITER, FL 33458-2903		Lehman No Case Asserted/All Cases Asserted	09/21/2009	26134	\$107.00
147	LEONARD, PAUL A. 5 HIGHFIELD CLOSE DANBURY CHELMSFORD, CM34 UK	08-13905 (JMP)	CES Aviation LLC	09/18/2009	18927	\$17,056.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
148	LI, XIU WEN 50-48 208 STREET BAYSIDE, NY 11364		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17085	\$1,274.00
149	LIEBERMAN, BEN 28 FLAG HILL ROAD CHAPPAQUA, NY 10514	08-13905 (JMP)	CES Aviation LLC	09/22/2009	27266	\$300,000.00*
150	LIEBERMAN, STEVEN 13 FILMONT DRIVE NEW CITY, NY 10956		Lehman No Case Asserted/All Cases Asserted	09/17/2009	14832	\$1,584.01
151	LIN-LU, XIAN YU 1925 WEST 10TH STREET, 1ST FLOOR BROOKLYN, NY 11223		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28905	\$1,116.00
152	LISKA, PAMELA 110 TERRACE VIEW AVE., C-2 BRONX, NY 10463		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27546	\$918.00
153	LLOYD, MELINDA L 215 EAST 68TH STREET APT 4Y NEW YORK, NY 10065	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23712	\$614.00
154	LUGTU, JOANTHAN 70 HUDSON STREET, 8TH FLOOR JERSEY CITY, NJ 07302	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24279	\$31.00
155	MAGESIS, JASON 110 BANK ST APT 6G NEW YORK, NY 10014	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30617	\$1,593.56
156	MARCO, PAUL 50 LINTON PL STATEN ISLAND, NY 10308		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25152	\$1,924.65
157	MARSH, RHYS 302A W 12TH STREET # 104 NEW YORK, NY 10014		Lehman No Case Asserted/All Cases Asserted	09/15/2009	12951	\$1,791.35

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
158	MARTIAK, YULIAK 5 AVERY DR OLD BRIDGE, NJ 08857		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27363	\$888.00
159	MASON, SARAH LOUISE 40 BRISCOE ROAD RAINHEM ESSEX, RM13 9QF UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16286	\$2,087.35
160	MAYS, SASHA 112 CATANIA WAY ROYAL PLM BCH, FL 33411-4314		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24147	\$2,149.00
161	MCCARTNEY, KEARRA L. 216 ROCKAWAY AVE 18-H BROOKLYN, NY 11233		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27502	\$1,858.00
162	MCCOO, IAIN FLAT 805, NEW PROVIDENCE WHARF 1 FAIRMONT AVENUE POPLAR LONDON, E14 9PA UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25894	\$306,506.00
163	MCGRATH, KEVIN 160 EAST 88TH STREET APT. 6B NEW YORK, NY 10128		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18202	\$1,189.00
164	MCINTIRE, HENRY DICKSON 110 HANSON RD DARIEN, CT 06820	08-13555 (JMP)	Lehman Brothers Holdings Inc.	06/01/2009	4707	\$2,939,375.00
165	MEJIA, CARLOS JR. 72-10 112TH STREET APT. 1A FOREST HILLS, NY 11375		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27505	\$1,954.00
166	MELICHAR, CATHERINE 21-34 24TH STREET ASTORIA, NY 11105		Lehman No Case Asserted/All Cases Asserted	09/22/2009	34309	\$777.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
167	MENSAH, PASCAL 524 E 20TH ST APT 5E NEW YORK, NY 10009		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18814	\$1,186.00
168	MERMELSHTEYN, ANTON 727 OCEONVIEW AVE APT A2 BROOKLYN, NY 11235		Lehman No Case Asserted/All Cases Asserted	09/22/2009	26436	\$1,265.00
169	MONTANA, KRISTEN 1456 E 56TH STREET BROOKLYN, NY 11234		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32470	\$1,597.12
170	MOUM, FRANCESCA S. 214 LINDEN AVENUE WESTFIELD, NJ 07090	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31124	\$220,014.00
171	MUCHINSKY, RAYMOND 688 HUMBOLDT ST BROOKLYN, NY 11222		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28562	\$1,006.00
172	MYASKOVSKIY, ANATOLI 2355 EAST 12TH STREET # 6-C BROOKLYN, NY 11229		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17087	\$484.00
173	NAGY, STACY 568 AMSTERDAM AVE APARTMENT 5N NEW YORK, NY 10024		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25255	\$717.00
174	NANCARROW, PAUL 50 BAKER ST. POTTERS BAR HERTS, EN6 2EB UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/27/2009	48870	\$100,000.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
175	NATALIE PICTON PHILLIPS 23 VICTORIA ROAD MORTLAKE LONDON, SW14 8EX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	37760	\$1,147.22
176	NAVA, STELLA 55 ETHAN ALLEN ROAD FREEHOLD, NJ 07728		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12408	\$93.27
177	NEBEL, ROBERTA 2587 EVERGREEN ST. YORKTOWN HEIGHTS, NY 10598		Lehman No Case Asserted/All Cases Asserted	09/08/2009	10626	\$282,449.00
178	NEWLER, STEVEN 154 EAST 29TH STREET APT 15 C NEW YORK, NY 10016	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	14780	\$427.00
179	NG, GEORGE 35 ORCHARD STREET APT 10 NEW YORK, NY 10002	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18933	\$620.00
180	NG, WING 102-25 67TH RD APT 2A FOREST HILLS, NY 11375		Lehman No Case Asserted/All Cases Asserted	09/15/2009	12937	\$2,187.79
181	NOONAN, KATHERINE E. 368 EAST 235TH ST BRONX, NY 10470		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25253	\$762.00
182	O'DEA, CLAIRE 3 THE TYBURNS HANGING HILL LANE BRENTWOOD, CM132J UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16279	\$1,817.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
183	O'MALLEY, PETER 78 TROUGHTON ROAD LONDON, SE7 7QQ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31139	\$2,263.23
184	OBERMEYER, JAMES 219 PLEASANT DR BAYSHORE, NY 11706	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29952	\$805.00
185	OWENS, STEPHANIE 322 E 34TH ST 3D NEW YORK, NY 10016	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28588	\$1,137.00
186	PANDEY, ABHISHEK 912 RIVENDELL WAY EDISON, NJ 08817		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27958	\$1,164.00
187	PANIRY, DAVID 2300 NE 196 ST MIAMI, FL 33180		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30075	\$1,780.00
188	PARIKH, SATU S. 120 WEST 72ND STREET, #3 NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	14189	\$11,748,302.00
189	PARK, JENNIFER 26 ALEXANDER DRIVE SYOSSET, NY 11791		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28676	\$806.00
190	PATEL, NISHA 292 BROOKFIELD DR JACKSON, NJ 08527		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17089	\$528.00
191	PATEL, VISPI M 348 SIP AVE, APT 2, JERSEY CITY, NJ 07306		Lehman No Case Asserted/All Cases Asserted	09/22/2009	34325	\$994.74
192	PATRICIA, RODRIGUEZ 28-44 43RD STREET APT 3D ASTORIA, NY 11103	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30354	\$646.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
193	PECORARO, MICHAEL J. 40 GREENFIELD LANE COMMACK, NY 11725		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17051	\$1,872.14
194	PELIO, ERIC 305 E 40TH STREET, APT 12N NEW YORK, NY 10016		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17355	\$529.00
195	PENA, CHARLENE 1490 EAST AVE APT 1D BRONX, NY 10462-7532		Lehman No Case Asserted/All Cases Asserted	09/22/2009	33032	\$149.00
196	PEREA, YVETTE 2515 UNIVERSITY AVENUE # 3G BRONX, NY 10468	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15553	\$2,097.00
197	PEREIRA, JARMILA 675 HONEYPOT LANE MDDX STANMORE, HA7 1JE UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18088	\$2,297.48
198	PERRI, SUZANNE NOB HILL CONDOMINIUMS 34 RICHMOND BOULEVARD UNIT 1A RONKONKOMA, NY 11779	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25319	\$1,750.00
199	PHELPS, BRUCE D. 35 SWIFTS LANE DARIEN, CT 06820	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18121	\$857,283.73
200	PIA, LOUIS 2865 209TH PLACE BAYSIDE, NY 11360	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/11/2009	11538	\$385,258.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
201	PICTON PHILLIPPS, NATALIE 23 VICTORIA ROAD MORTLAKE LONDON, SW14 8EX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18638	\$1,147.22
202	PLATT, JESSICA 131 W. 78TH STREET APT. 4 NEW YORK, NY 10024		Lehman No Case Asserted/All Cases Asserted	09/21/2009	23815	\$925.00
203	POLITI, LAUREN A. 724 TAMAQUES WAY WESTFIELD, NJ 07090-3625	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/04/2009	10460	\$1,052.13
204	POLLITT, DAVID 34 BASIN APPROACH LONDON, EI4 7JA UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13450	\$1,237.00
205	POURCELET, NICOLAS 28 RUE FABERT PARIS, 75007 FRANCE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20314	\$6,564,742.00
206	POWERS, FRANK V 353 PALMER ROAD YONKERS, NY 10701		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27494	\$656.00
207	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 11570	09-12516 (JMP)	LB 2080 Kalakaua Owners LLC	09/22/2009	31794	\$4,856,359.00*
208	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	08-13664 (JMP)	PAMI Statler Arms LLC	09/22/2009	31797	\$4,856,359.00*
209	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	08-13885 (JMP)	Lehman Brothers Commodity Services Inc.	09/22/2009	31798	\$4,856,359.00*

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
210	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	31799	\$4,856,359.00*
211	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	08-13893 (JMP)	Lehman Brothers OTC Derivatives Inc.	09/22/2009	31800	\$4,856,359.00*
212	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	08-13899 (JMP)	Lehman Brothers Derivative Products Inc.	09/22/2009	31801	\$4,856,359.00*
213	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 11570	08-13900 (JMP)	Lehman Commercial Paper Inc.	09/22/2009	31802	\$4,856,359.00*
214	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	08-13901 (JMP)	Lehman Brothers Commercial Corporation	09/22/2009	31803	\$4,856,359.00*
215	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	08-13902 (JMP)	Lehman Brothers Financial Products Inc.	09/22/2009	31804	\$4,856,359.00*
216	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	08-13904 (JMP)	Lehman Scottish Finance L.P.	09/22/2009	31805	\$4,856,359.00*
217	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	08-13905 (JMP)	CES Aviation LLC	09/22/2009	31806	\$4,856,359.00*
218	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	08-13906 (JMP)	CES Aviation V LLC	09/22/2009	31807	\$4,856,359.00*
219	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	08-13907 (JMP)	CES Aviation IX LLC	09/22/2009	31808	\$4,856,359.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
220	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	08-13908 (JMP)	East Dover Limited	09/22/2009	31809	\$4,856,359.00*
221	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	09-10108 (JMP)	Luxembourg Residential Properties Loan Finance S.a.r.l.	09/22/2009	31810	\$4,856,359.00*
222	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	09-10137 (JMP)	BNC Mortgage LLC	09/22/2009	31811	\$4,856,359.00*
223	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	09-10558 (JMP)	Structured Asset Securities Corporation	09/22/2009	31812	\$4,856,359.00*
224	PRIMIANO, VINCENT A. 122 BROADWAY ROCKVILLE CENTRE, NY 110	09-10560 (JMP)	LB Rose Ranch LLC	09/22/2009	31813	\$4,856,359.00*
225	PUCCIARELLI, JAMES V. 3 STONY HILL DRIVE MORGANVILLE, NJ 07751	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25083	\$1,157,063.00
226	RAI, JOGINDERPAL SINGH 6 FAIRVIEW GROVE WOLVERHAMPTON WEST MIDLANDS, WV11 1BZ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25783	\$224.46
227	RAMIREZ, JESSICA 1965 LAFAYETTE AVENUE APT 225 BRONX, NY 10473	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28372	\$1,144.00
228	RAMJAUGEE, CLAUD-MAY FOURNIER 58 BLENHEIM ROAD NORTH HARROW, HA2 7AH UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13445	\$1,046.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
229	REBOZO, MARISELA 82 KING STREET KEARNY, NJ 07032		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17332	\$894.00
230	REJAS, JANICE 4 FLORENCE AVE, APT 4C FREEPORT, NY 11520		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29715	\$2,267.00
231	RENDER, ERIC C. 639 WEST END AVE NO. 15A NEW YORK, NY 10025		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25404	\$439.00
232	RIESEN, NATALIE S. 205 EAST 59TH STREET, #19A NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/05/2009	2576	\$505.53
233	RIPILLINO, DAWN 17 OLD MANOR RD HOLMDEL, NJ 07733	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15563	\$1,206.00
234	RISI, BERNADETTE A 48-10 45TH STREET APT 6A WOODSIDE, NY 11377		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12311	\$1,828.00
235	RIVERA, JOSELITO 10230 66TH ROAD APT 19C FOREST HILLS, NY 11375		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28575	\$600.00
236	RIZZI, FRANCESCO 1580 EAST 28TH STREET BROOKLYN, NY 11229	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18826	\$2,277.00
237	ROBINSON, LEE 15 GLEDHOW GARDENS LOWER GROUND FLOOR LONDON, GT LON, SW5 0AY UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25243	\$1,038.33
238	ROBSON-CANTY, GERALDINE D. 61 BEECHWOOD TERRACE YONKERS, NY 10705	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20261	\$1,483.50

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
239	RODRIGUEZ, LILLIAM 3615 AVENUE P BROOKLYN, NY 11234		Lehman No Case Asserted/All Cases Asserted	09/16/2009	13355	\$2,278.00
240	ROSS, AMANDA 57 BELAIRE CT MATAWAN, NJ 07747-1121		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27294	\$430.00
241	RUTKOWSKI, IZABELA 598 GRANT AVE MAYWOOD, NJ 07607		Lehman No Case Asserted/All Cases Asserted	09/02/2009	10093	\$2,193.00
242	RYAN, MELISSA 43-16 213ST BAYSIDE, NY 11361		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18820	\$593.00
243	SAINZ, J.A. 2507 CROSSFELL RD SPRING, TX 77388		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25802	\$303.06
244	SANDHU, SHARNJIT 161 BYNES ROAD SANDERSTOAD, OR2 0PS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13438	\$1,411.00
245	SANKO, MARK 1344 COLONIAL COURT MAMARONECK, NY 10543	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31539	\$396,837.92
246	SCAGLIOLA, STEVEN 8 REDWOOD PATH GLEN COVE, NY 11542	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27343	\$2,186.00
247	SCHIRMACHER, CAROL 116 HARRISON PL MASSAPEQUA, NY 11758	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25210	\$242.72
248	SCHREIER, MICHAEL 301 E 76TH ST APT 12 NEW YORK, NY 10021		Lehman No Case Asserted/All Cases Asserted	09/11/2009	11568	\$535.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
249	SCHULZ, KELLY 11004 S. KEATING #1B OAK LAWN, IL 60453	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16019	\$2,075.00
250	SCHUSTER, CHRISTIANE FLAT 5 25 ELVASTON PLACE LONDON, SW7 5NL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/11/2009	11369	\$1,662,921.00
251	SCIVOLETTI, PETER 42 VERMONT DRIVE PARAMUS, NJ 07652		Lehman No Case Asserted/All Cases Asserted	09/16/2009	13917	\$1,422.73
252	SERVIDIO, LAWRENCE P. 18 ABERDEEN DRIVE WEST NYACK, NY 10994	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13354	\$301,627.00
253	SHAFFNER, LINDSEY 141 MEADOW HILLS DR. GUILFORD, CT 06437		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28462	\$1,158.00
254	SHAH, RISHI 344 PEPPER RIDGE ROAD STAMFORD, CT 06905		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27406	\$2,240.00
255	SHETH, RUPA 1105 FIRST AVENUE, APT# 7 NEW YORK, NY 10065		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17081	\$127.00
256	SHUGAN, JANINE M. 14 TOTTEN DRIVE BRIDGEWATER, NJ 08807	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29545	\$18,498.66
257	SHUTTLEWORTH, ELEANOR 745 GROVE DRIVE, # 203 BUFFALO GROVE, IL 60089		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31726	\$801.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
258	SIMOE, NELSON 68 HALE DRIVE MILL HILL LONDON, NW7 3ED UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18741	\$1,543.00
259	SON, LUKE 86 S CABOT LN WESTBURY, NY 11590		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28470	\$1,455.00
260	SPANNO, STACY 10 CHURCH TWRS APT 3J HOBOKEN, NJ 07030-2740	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/23/2009	3440	\$1,749.00
261	SPIERS, BRIAN ANTHONY 12 KINGSCLERE PLACE ENFIELD MIDDLESEX, EN2 6NG UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13442	\$1,288.00
262	SPINDLER, LLOYD S. NO 6 LYE COPSE AVE FARMBOROUGH HAMPSHIRE, GU14 8DX UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/10/2009	11145	\$1,152.80
263	STAKKESTAD, TOVE 256 SAN REMO DRIVE JUPITER, FL 33458	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26103	\$1,917.00
264	STANCZUK, CHRISTOPHER 206 CHURCH ST WHITE PLAINS, NY 10603-3510		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27397	\$414.00
265	STOPA, MICHAL 435 CHERRY HILL DR. ADDISON, IL 60107		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16007	\$611.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
266	SULLIVAN, MARK L. 21 OVERHILL AVE RYE, NY 10580	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28420	\$237,984.00
267	SVISTUNOVA, IRINA 125 SCHROEDERS AVE 14A BROOKLYN, NY 11239		Lehman No Case Asserted/All Cases Asserted	09/22/2009	34315	\$391.00
268	TAPEN, THOMAS E. 66 BLACKBURN PLACE SUMMIT, NJ 07901	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29714	\$89,124.97
269	TEPER, DMITRY 2625 EAST 13TH STREET APT # 2G BROOKLYN, NY 11235		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25217	\$1,103.00
270	THALER, BJORN B. 300 RECTOR PL APT 7G NEW YORK, NY 10280-1420	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15678	\$115.00
271	THORKELSSON, SIGURBJORN 53 PLANTATION ROAD THE PEAK HONG KONG, HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15513	\$18,985,623.42
272	TIOMKIN, TAMARA 205 E 78TH STREET APT 12B NEW YORK, NY 10075	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30363	\$1,663.00
273	TISDALL, MICHELLE 3862 S LAKE PARK AVE #3S CHICAGO, IL 60653		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25545	\$1,238.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
274	TOMS, NICOLA 12 WOOLBROOK ROAD DARTFORD KENT, DA1 3RD UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31677	\$2,116.68
275	TOUBIN, GREGG M. 495 THIRD AVE. APT. 2B NEW YORK, NY 10016	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27535	\$2,255.00
276	TSAO, LUHSIN 89-10 WHITNEY AVENUE, #3D ELMHURST, NY 11373		Lehman No Case Asserted/All Cases Asserted	09/02/2009	10086	\$2,298.00
277	VAVASSORI, DANIELA VIA TAVAZZANO 14 20155 MILANO MILAN, MI ITALY		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24565	\$672.00
278	VISUTHIVAGCH, ALDA 50-65 245TH STREET DOUGLASTOWN, NY 11362		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27547	\$2,123.00
279	WEBER, ANDREW 8 HOLLYWOOD ROAD LONDON, SW10 9HY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/14/2010	66939	Undetermined
280	WEINSTEIN, ERIC 15 MAYFLOWER ROAD SCARSDALE, NY 10583	08-13905 (JMP)	CES Aviation LLC	09/21/2009	22651	\$4,664,022.00
281	WELLS, KIA 3300 PALMER AVENUE # 121 BRONX, NY 10475		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32065	\$1,287.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
282	WICKHAM, JOHN R 267 HEMPSTEAD PL CHARLOTTE, NC 28207-1921	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32402	Undetermined
283	WILLIAMSON, PETER 352 W 15TH ST APT 501 NEW YORK, NY 10011-5918		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27293	\$1,179.90
284	WILSON, NADINE 3420 AVENUE H APT 4F BROOKLYN, NY 11210		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30406	\$1,811.00
285	WU, PEI CHANG 4720 CENTER BLVD APT 913 LONG IS CITY, NY 11109-5675		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31409	\$1,136.44
286	YADAV, GEMINI 50 W. 15TH STREET, APT 4E NEW YORK, NY 10011		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28716	\$1,173.00
287	YANG CHUN KUANG (JENNIFER) 1642 W.9TH ST., APT. 4A BROOKLYN, NY 11223		Lehman No Case Asserted/All Cases Asserted	09/22/2009	26582	\$660.00
288	YEPEZ, PABLO 1822 WEST HURON ST. #3F CHICAGO, IL		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31731	\$2,093.00
289	YORKE, KIRSTY 60 HIGH STREET WEEDON, AYLESBURY BUCKINGHAMSHIRE, HP22 4NS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25661	\$2,116.72
290	ZACCHEA, MATTHEW 1 CALVIN CT OLD BRIDGE, NJ 08857		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29926	\$2,088.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 135 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
291	ZAKI, GEORGE 65 SAYBROOK STREET STATEN ISLAND, NY 10314		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30094	\$104.00
292	ZHANG, XIAOTIE 144-30 SANFORD AVE. APT 2D FLUSHING, NY 11355		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27953	\$1,294.00
293	ZITOUNE, JOSEPH MICH 12075 GLENMORE DRIVE CORAL SPRINGS, FL 33071		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27621	\$1,760.00
					TOTAL	\$193,151,588.02

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
-----X

**ORDER GRANTING DEBTORS'
ONE HUNDRED THIRTY-FIFTH OMNIBUS OBJECTION TO
CLAIMS (TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

Upon the one hundred thirty-fifth omnibus objection to claims, dated May 13, 2011 (the “One Hundred Thirty-Fifth Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession, in accordance with Rule 3007(d) of the Federal Rules of Bankruptcy Procedure and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking to reclassify Compensation Claims as common equity interests in the LBHI, all as more fully described in the One Hundred Thirty-Fifth Omnibus Objection to Claims; and due and proper notice of the One Hundred Thirty-Fifth Omnibus Objection to Claims having been provided to: (i) each claimant listed on Exhibit A; (ii) the U.S. Trustee; (iii) the attorneys for the Creditors’ Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; and (vi) the United States Attorney for the Southern District of New York, and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the One Hundred Thirty-Fifth Omnibus Objection to Claims.

determined that the relief requested in the One Hundred Thirty-Fifth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the One Hundred Thirty-Fifth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the One Hundred Thirty-Fifth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that the claims listed on Exhibit A annexed hereto under the heading “*Claims to be Reclassified*” have the same priority as, and no greater priority than, common stock interests in LBHI; and it is further

ORDERED that the Debtors’ Court-appointed claims agent is authorized to modify the claims register to reflect this order; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, any claim listed on Exhibit A annexed to the One Hundred Thirty-Fifth Omnibus Objection to Claims; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2011
New York, New York

UNITED STATES BANKRUPTCY JUDGE